United Nations A/55/884

General Assembly

Distr.: General
3 April 2001

Original: English

Fifty-fifth session
Agenda item 152
Financing of the United Nations Mission in the Central African Republic

Financial performance report of the United Nations Mission in the Central African Republic for the period from 1 July 1999 to 30 June 2000

Report of the Advisory Committee on Administrative and Budgetary Questions

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General on the financial performance of the United Nations Mission in the Central African Republic (MINURCA) for the period from 1 July 1999 to 30 June 2000 (A/55/849). During its consideration of the report, the Committee met with representatives of the Secretary-General, who provided additional information.

2. As indicated in paragraph 13 and table 1 of the report of the Secretary-General, an amount of $41,098,075 gross ($40,069,275 net) was appropriated for the maintenance and liquidation of MINURCA for the period from 1 July 1999 to 30 June 2000. The related expenditure for the same period amounted to $39,900,975 gross ($38,916,875 net), resulting in an unencumbered balance of $1,197,100 gross ($1,152,400 net).

3. The unencumbered balance was attributable primarily to the lower costs for military personnel ($183,000), civilian personnel ($363,900), operational requirements ($469,700), other programmes ($135,700) and staff assessment ($44,700).

4. The Advisory Committee notes from paragraph 3 of annex II to the report of the Secretary-General that the unutilized balance of $363,900 under civilian personnel was primarily attributable to reduced requirements under civilian police ($7,300), international and local staff ($266,400) and civilian electoral observers ($90,100).

5. With regard to international and local staff, the Advisory Committee notes from paragraph 5 of annex II to the report of the Secretary-General that a saving of $266,400 under this item was mainly due to the fact that actual salary costs were

01-32436 (E) 160401

lower than standard salaries used in the budget. Upon enquiry, the Committee was informed that the Mission had a higher number of mission appointees during the period than had been budgeted, which in turn had contributed to lower common staff costs.

6. In connection with operational requirements, the Advisory Committee notes from paragraph 8 of annex II to the report of the Secretary-General that the unutilized balance of $469,700 resulted from reduced requirements under premises/accommodation ($167,300), infrastructure repairs ($13,300), transport operations ($55,700), air operations ($168,300), communications ($39,800), other equipment ($4,600) and air surface freight ($64,000), partially offset by additional requirements under supplies and services ($43,300).

7. The Advisory Committee was informed that, at 28 February 2001, the amount of $29,607,643 had been reimbursed for troop costs for the period from 27 March 1998 to 11 March 2000. With regard to reimbursement for contingent-owned equipment, the Committee was informed that the amount was $773,600; the estimated amount owed at 28 February 2001 was $9,667,100 (of which $1,873,200 was held in accounts payable) and unliquidated obligations for contingent-owned equipment amounted to $8,778,300. For death and disability compensation, at 28 February 2001, two claims had been settled, amounting to $100,000; the balance of obligations amounts to $316,700 and two claims were remaining.

8. The Advisory Committee was informed that, at 19 March 2001, the cash position amounted to $1.0 million. Assessment on Member States amounted to $116.3 million, payments received totalled $78.2 million and at 28 February 2001, the amount outstanding was $38.1 million. Total unliquidated obligations for the period from 1 July 1999 to 30 June 2000, at 16 March 2001, were $5,071,200 ($3,897,000 for Governments and $1,174,200 for others) and current loans were $17.1 million ($13.9 million from the peacekeeping Reserve Fund and $3.2 million from the United Nations Mission in Haiti).

9. Upon enquiry as to the status of the liquidation process, the Advisory Committee was informed that the intention was to complete the process by June 2001. The Committee will consider the relevant report in 2002. The Committee was also informed that the Mission had operated without the field assets control system.

10. The Advisory Committee is concerned that the reasons for variations in performance have not been adequately explained. **The Advisory Committee recommends that variation in performance should be fully analysed in future reports**.

11. The action to be taken by the General Assembly at its fifty-fifth session in connection with the financing of MINURCA for the period from 1 July 1999 to 30 June 2000 is indicated in paragraph 14 of the report of the Secretary-General (A/55/849). **The Advisory Committee recommends that the unencumbered balance of $1,197,100 gross ($1,152,400 net) for the period from 1 July 1999 to 30 June 2000 be credited to Member States in a manner to be decided by the General Assembly**.

United Nations A/55/885

General Assembly

Distr.: General
4 April 2001

Original: English

Fifty-fifth session
Agenda item 138 (b)
Financing of the United Nations peacekeeping forces in the Middle East: United Nations Interim Force in Lebanon

Financial performance report of the United Nations Interim Force in Lebanon for the period from 1 July 1999 to 30 June 2000

Report of the Advisory Committee on Administrative and Budgetary Questions

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General on the financial performance of the United Nations Interim Force in Lebanon (UNIFIL) for the period from 1 July 1999 to 30 June 2000 (A/55/757). During its consideration of the report, the Committee met with representatives of the Secretary-General, who provided additional information and clarifications.

2. By its resolution 53/227 of 8 June 1999, the General Assembly appropriated an amount of $148,904,683 gross ($144,875,283 net) for the maintenance of UNIFIL for the period from 1 July 1999 to 30 June 2000, inclusive of the amount of $7,407,886 for the support account for peacekeeping operations and $1,452,597 for the United Nations Logistics Base at Brindisi, Italy. That amount has been assessed on Member States. In addition, as the result of the planned withdrawal of Israeli troops from Lebanon in accordance with Security Council resolutions 425 (1978) and 426 (1978) and the consequent expectation that, among other things, troop strength would be increased from the level of 4,513 by 1,087 to approximately 5,600 as of 30 June 2000, the Controller informed the Advisory Committee in a letter dated 25 May 2000 that $12 million would be required to implement related activities in the remaining weeks up to 30 June 2000. Accordingly, a commitment authority in the amount of $12 million was provided by the Committee in a letter dated 26 May 2000 from its Chairman to the Secretary-General. That amount has not been assessed on Member States.

3. As indicated in paragraph 13 of the report, expenditures for the period from 1 July 1999 to 30 June 2000 totalled $149,475,700 gross ($146,146,100 net), inclusive of $43,178,000 in unliquidated obligations. Thus, exclusive of the commitment authority granted by the Advisory Committee, the actual expenditures and obligations for the period exceeded the amount appropriated by the General Assembly in its resolution 53/227 by $571,000 gross ($1,270,800 net).

4. The overrun was attributable mainly to additional costs under operational requirements ($5,180,500) for prefabricated buildings, transport, air support, communications and data-processing equipment related to the rapid augmentation of the Force to a troop level of 4,871, and under military personnel ($636,300). This was offset, in part, by unutilized balances under civilian personnel costs ($4,535,500), owing to an average actual vacancy rate of 24 per cent for

01-32332 (E) 120401

international staff, as compared with the budgeted rate of 5 per cent, and lower salaries paid to temporary local staff who replaced experienced UNIFIL local staff temporarily assigned to other peacekeeping missions, as well as under other programmes ($10,500), owing to the cancellation of a number of training courses.

5. The Advisory Committee notes the statement in paragraph 9 of the report, that, on the bases of an analysis of the status of unliquidated obligations, it is anticipated that the overrun of $571,000 gross ($1,270,800 net) will be eliminated through liquidation of certain unliquidated obligations. The Secretary-General therefore recommends that the General Assembly take no financing action on the additional amount.

6. The Advisory Committee also notes that, in accordance with General Assembly resolution 52/237 of 26 June 1998 and the recommendation of the Committee (A/52/860/Add.6), the UNIFIL reserve account for the third-party liability insurance of helicopters was eliminated and the unencumbered balance of $3,098,190 was set off against Member States' assessment for the period from 1 to 31 July 1998. However, as indicated in paragraph 18 of the report of the Secretary-General, the actual balance for the reserve account was higher as at the close of the account on 30 June 1998 ($3,284,442), owing to interest income recorded during the period from 28 May to 30 June 1998. Thus, a decision is required by the Assembly on the treatment of the remaining balance of $186,252.

7. The Advisory Committee was informed that troop cost reimbursement from 1 December 1989 to 31 August 2000 totalled $937,567,783, while the amount owed for the period from 1 September 2000 to 31 January 2001 was $31,034,037. With regard to contingent-owned equipment, the Committee was informed that, for the period from 1 June 1994 to 31 December 2000, the amount reimbursed was $3,921,104 and that as at 31 December 2000 the estimated amount owed was $8,868,413, while unliquidated obligations totalled $16,173,075. In respect of death and disability compensation, for the period from 1 June 1994 to 31 December 2000, $19,609,275 had been paid as a 31 December 2000 for 436 claims and 8 claims were pending and unliquidated obligations amounted to $3,450,139.

8. The Advisory Committee was informed that the cash position of UNIFIL at 12 February 2001 was $61.4 million and that, at 31 December 2000, unliquidated obligations for the period from 1 July 1999 to 30 June 2000 amounted to $13,779,732, of which $7,729,716 were Government-related and $6,050,016 were not. The total amount assessed on Member States for the period from 16 June 1993 to 31 January 2001 was $3,238.8 million, against which the payments received amounted to $3,051.4 million, leaving an outstanding balance of $187.4 million. The Committee was also informed that, at 23 February 2001, an amount of $15,812 had been paid for third-party claims resulting from gross negligence or wilful misconduct of the personnel provided by troop-contributing Governments, and that an additional $5,420 in claims was under review.

9. The Advisory Committee was also provided with information on performance for the current period. Against the authorized staffing establishment of UNIFIL for the period from 1 July 2000 to 30 June 2001 of 7,935 troops, 175 international staff and 397 local staff, the positions encumbered as at 31 January 2001 were 5,637 troops, 133 international staff and 350 local staff. At 31 December 2000, expenditure for the period amounted to $129,090,000 gross ($127,251,300 net) against an apportionment of $225,535,700 gross ($225,715,700 net).

10. The action to be taken by the General Assembly in connection with the financing of UNIFIL for the period from 1 July 1999 to 30 June 2000 is indicated in paragraph 19 of the report. **The Advisory Committee recommends that the Assembly take note of the additional requirements in the amount of $571,000 gross ($1,270,800 net) for the operation of the Force for the period ending 30 June 2000 and that it authorize the Secretary-General to utilize credits in an equal amount arising from the cancellation of obligations pertaining to the same period to meet the additional requirements. The Committee also recommends that the remaining balance of $186,252 in the reserve account for third-party liability insurance of helicopters for UNIFIL be credited to Member States in a manner to be determined by the Assembly.**